

## COVID-19 Response and Relief

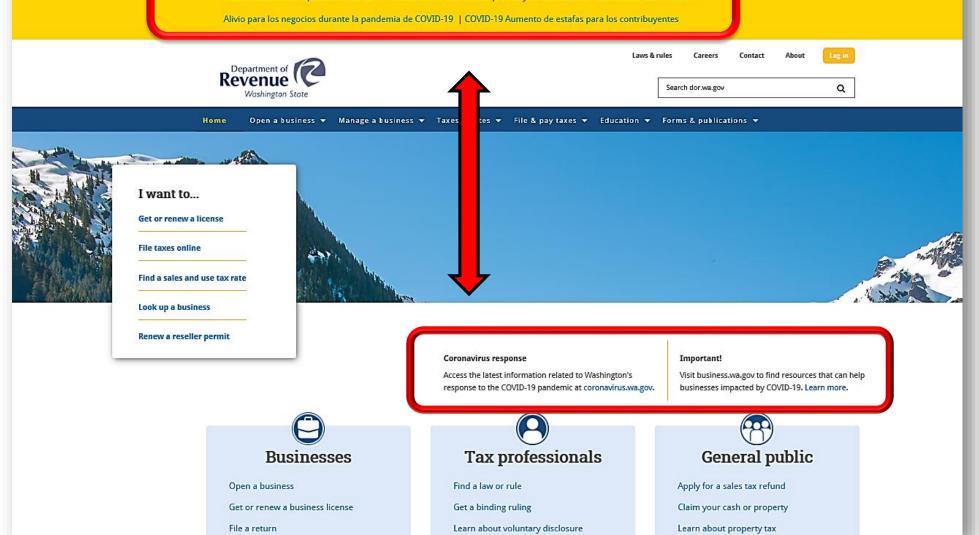
June 22, 2020
Business Advisory Council
Alyson Fouts



#### COVID-19 Pandemic

Business Relief: Revenue is ready to do everything it can to help "businesses stay in business." Learn more.

Fraud Awareness: Updates on COVID-19 related scams and how to protect your confidential information. Learn more.





### **Business Relief During COVID-19 Pandemic**

### Alivio para los negocios durante la pandemia de COVID-19

### Our offices are temporarily closed

While our offices are temporarily closed to adhere to social distancing requirements, our team is working remotely and ready to serve you. Most in-person services provided at DOR offices are available online and we encourage businesses to take advantage of these services for faster processing. While offices are closed, there will be delays in processing incoming and outgoing U.S. mail. This includes things such as general correspondence, processing paper tax returns, applications, and/or permit requests, posting payments to accounts that are made by check or money order, petitions or request for administrative review, and acknowledgment of any legal documents.

Legal process is accepted at our Tumwater office between 8AM and noon, Monday – Friday.

#### Updated May 5, 2020

Revenue is taking the following measures to provide relief to COVID-19 impacted businesses during the state of emergency (February 29, 2020, through the end of the state of emergency, yet to be determined). These actions address a broad range of taxes and programs: business and occupation tax, real estate excise tax assessments, leasehold excise tax, and forest tax. Check back for updates.

### What if I am unable to pay my monthly, quarterly or annual return?

For businesses negatively impacted by the COVID-19 Pandemic, if an extension has not already been granted, a one-time extension may be available upon request. We request that all businesses still *file* their returns by their original due date, even if they are unable to pay.

Businesses may request a one-time extension for paying tax returns prior to the due date by sending a secure email in your My DOR account or by calling Revenue's customer service team at 360-705-

#### Additional resources

WA State relief

WA: COVID-19 Business Resources

WA Department of Commerce Crisis Planning Tools & Resources

#### Federal relief

IRS: Corona Tax Relief and Economic Impact Payments

SBA: Small Business Guidance & Loan Resources

Guidance for COVIDrelated temporary business activities

Additional information for restaurants – COVID 19

Sales of alcohol for sanitizing purposes

Curbside and delivery sales of spirits



## Tax Return Extended Due Dates

- Annual 2019 Return
  - April 15 due date extended to June 15
- Quarter 1, 2020
  - April 30 due date extended to June 30
- Quarter 2, 2020
  - July 31 due date not extended
- Monthly
  - 25th of the following month (no change)

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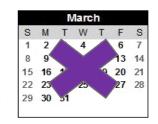


## **Extensions and Interest**

- Extensions for tax returns and outstanding balances
  - Extensions must be requested <u>before</u> due date.
  - Extensions only postpone payment due date.
  - File tax returns even if unable to pay.
  - Returns filed and paid by due date (or extension date) will not incur interest or penalties.
- Outstanding Balances
  - Interest waived February 29 through July 1



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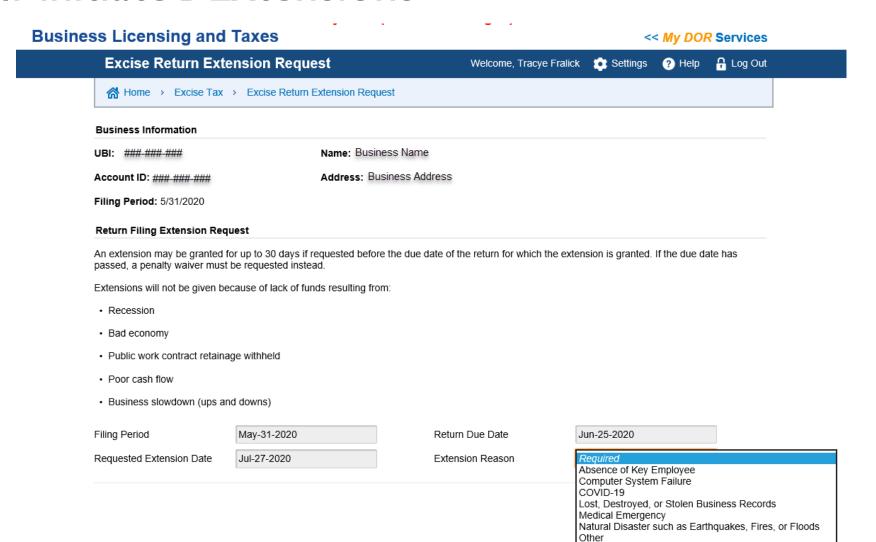
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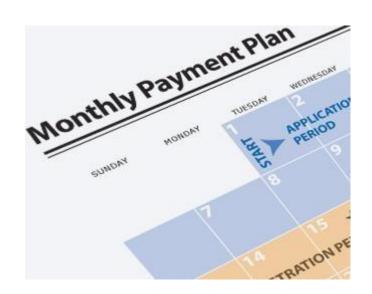
## Self-initiated Extensions





## Flexible Payment Plans Available

- Still can't pay by extended due date?
  - Flexible COVID-19 payment plans may be an option
  - No penalties
  - Tax returns must be filed
  - Contact us (360) 705-6705
- Already have a payment plan?
  - Extensions and payment amount adjustments may be available
  - Contact assigned Revenue Agent





## Collection Activities

- Delaying issuance of new compliance assessments until mid-July
- Other collection activities delayed:
  - Compliance assessments
  - Tax warrants
  - Bank levies and
  - Revocations



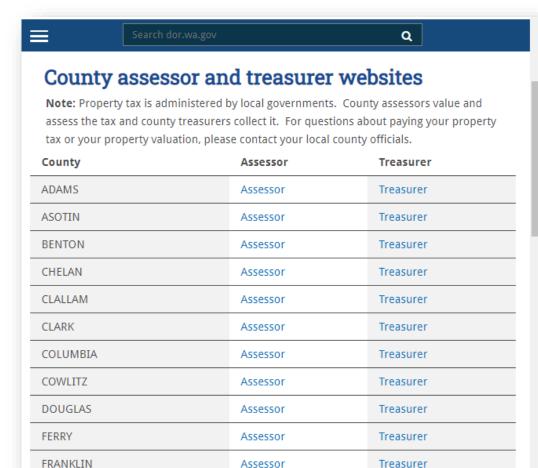
### Licenses and Endorsements

- License Renewals
  - No authority to extend business license expiration dates
  - Waiving business license delinquency fees on late renewals through June 2020.
- State and Local Endorsements
  - Check with the state or local regulatory agency that issued your endorsement to determine if continued operation is allowed.
    - dor.wa.gov/StateEndorsement
    - dor.wa.gov/CityEndorsement



## Other Programs

- Estate Taxes
  - Estate Tax team 360-534-1503
  - dor.wa.gov/EstateTax
- Nonprofit Exempt Property
  - Waiving late penalties February July 2020
- Other Property Tax Related Questions
  - Contact local county Treasurer's office
  - dor.wa.gov/CountyContacts





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## New COVID Related Tax Guidance

- Taxability of financial assistance
- Additional information for restaurants
  - Sales of meals to:
    - Red Cross and US Govt.
    - First responders
    - State and local governments
  - Providing free meals
  - Curbside and delivery sales
  - Sales of uncooked meal kits
- Sales of alcohol for sanitizing purposes
- Curbside and delivery sales of spirits



## Stay Home, Stay Healthy

Offices remain closed to the public.

Phone or live chat M-F 8am-5pm 360-705-6705

dor.wa.gov/ContactUs

Always available: Website and My DOR

## Prevent processing backlogs – go electronic

- General correspondence
- Tax returns, permits, and business applications
- Payments by check or money order
- Petitions, administrative review requests, and legal documents



## Small Business Requirement & Resource Webinars

### **June 2020**

- Thursday, June 25, 1:30 3:30 p.m.
- Tuesday, June 30, 9 11 a.m.

### **July 2020**

- Tuesday, July 7, 5:30 7:30 p.m.
- Thursday, July 16, 1:30 3:30 p.m.
- Tuesday, July 21, 9 11 a.m.
- Thursday, July 30, 1:30 3:30 p.m



### Discussion

- Is there more the Department should be doing?
- How might the pandemic change the way we work together?



# Thank you!